

# DIALOGUE

Introducing

**Mark  
Betcher,  
PCP,**

2024-25 Chair  
of the National  
Payroll Institute



National Payroll Institute | Volume 46, Issue 3

National Payroll Week  
2024: The Story  
Behind the national  
payroll party

Sociable! A Recap of  
the National Payroll  
Institute's 2024 Annual  
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# From Strategy to Success

Since 1978, the National Payroll Institute has helped payroll professionals to enjoy long and rewarding careers, provided essential expertise to help businesses reduce risk and increase productivity, and worked alongside governments to shape legislation. Part of what gives the Institute its staying power is its history of strong leadership.

In the five years since Peter Tzanetakis joined as President, he has continued to build on that strength, reinforcing the Institute's commitment to excellence in payroll. So for this issue, *DIALOGUE* is flipping the script on his message to interview Peter about his highlights, the value of membership and where payroll is headed next.



## **DIALOGUE: What was your focus when you first became President?**

**PETER:** As the new leader of an organization with a deep history and track record of success, my first goal was to learn. I didn't come from payroll, so I needed to catch up fast. Actively listening to the members, Board of Directors, senior management, staff and key stakeholders was critical in understanding what was working and what perhaps needed a course correction.

This 100-day exercise helped shape my first goal as President: start the most comprehensive strategic renewal the organization has ever undertaken, with the objective of setting a course to shape the future of our profession and organization in a very dynamic and fast-changing world.

## **DIALOGUE: What are some of the Institute's key achievements since you joined?**

**PETER:** It's tough to answer this question because everything we do, big or small, is so interconnected and crucial to our success. However, one word that describes all our achievements is "elevate."

We have elevated the profession to a higher standard through Payroll Standards Canada and our professional designations. We have elevated our status with government as a coveted trusted advisor. We have elevated our game as a Board, senior management team and staff with a high-octane strategic plan and the commitment to achieve great results for our members.

Nearly half of my time has been under the shadow of the pandemic. One of my proudest moments was seeing how our members stepped up to keep Canada paid during this unprecedented time of uncertainty. I was extremely impressed with how our organization rallied to support our members, navigating hundreds of legislative changes, pivoting to the online environment and coming out stronger in this new normal. Not many organizations can make that last claim.

We were so ahead in our strategic thinking that even in the midst of the pandemic, we charged ahead with our strategic plans to reposition our profession, while most organizations were just trying to figure things out.

**DIALOGUE: What feedback have you received from members about the value the Institute delivers?**

**PETER:** We know compliance knowledge continues to be the top reason our members remain loyal. As a result of our success in this core strength, our membership retention rates are the envy of many associations. Our highly trained and knowledgeable compliance advisors continue to get rave reviews, and members are appreciative of the affordable or complementary professional development offerings we offer.

In addition, we've been focused on investing in the value of membership. This has been rooted in the priority to conduct solid ground-breaking research to truly understand what is happening around us and where we need to go. We've dedicated many of our resources to

rebrand to the National Payroll Institute, create a career development platform, be the lead stakeholder in the government's ePayroll initiative, launch new services such as Ask Pat, and much more. We're also making a concentrated effort to reach more communities across Canada, whether it's during National Payroll Week, volunteer engagement events and even board meetings, so we can really get a sense of how our members are doing.

**DIALOGUE: How is the Institute focused on strengthening the member community?**

**PETER:** As far as I am concerned, the process to strengthen our value proposition and enhance the payroll community never stops. That's what makes us so effective. And we've started a number of initiatives to support that:

- ▶ We've really opened up the nominations process for committees, calling on all members for interest. At the top level, for instance, we transformed our nominations process for the Board of Directors. We've seen a jump in the number of applications, which is a great sign that members don't see this as closed process. Members appreciate the transparency.
- ▶ Based on member input, our Equity, Diversity and Inclusion Task Force established a set of priorities to help us be an organization that every member can see themselves in. We recently sent out a call for nominations for the newly formed Equity, Diversity and Inclusion Committee. We have a lot of work ahead of us, but the process is well underway.

- ▶ We're creating a volunteer engagement strategy designed to create meaningful opportunities for every member who wishes to be involved, and ensure that once they volunteer, at any level, they get back as much or more than they give.
- ▶ We're currently examining the Quebec payroll market to enhance and grow our membership and profession in this important region as a truly national organization.
- ▶ We're examining how artificial intelligence is transforming our industry, altering the course of our profession and organization. This is top of mind for our leadership to ensure we can continue to change with the times and deliver what our members need.
- ▶ We're developing an ambitious roadmap to revamp our professional development programs to meet member needs and revitalize our leadership designation for the future. The payroll career is changing, and we need to arm our members with the most relevant skills and competencies they need to be the important players they are in their organizations.

It sounds like a lot of work — and believe me it is — but we're committed to get the job done for our members.

**DIALOGUE: How is the Institute strengthening its relationships with other organizations?**

**PETER:** We've always had a good relationship with key government agencies such as the Canada Revenue Agency and Service Canada. This ongoing work over our history has led to many wins for our members. We've now taken our government relationships to another level, interacting more frequently with ministers and their political staffers, and proactively reaching out to several provincial governments to keep

chipping away at administrative burdens our member face daily.

We also recognize that payroll service and software providers hold a special place in our industry. Not only are they members, but they're also the technology conduit for a huge number of employers in Canada. Deepening these relationships has been a priority for me, and it's certainly paying off. They see us as a true partner in advancing payroll's interests and raising its profile.

**DIALOGUE: What is the most rewarding aspect of your role as President?**

**PETER:** There are two types of leaders in this world: those who ride the wave and those who challenge the status quo. I pride myself on being the latter.

Being in the position I'm in has allowed me to take a very broad strategic view of an entire industry and profession. It's an amazing vantage point. One of the most rewarding aspects of my role is helping guide the strategy that will assist so many people and companies in successfully delivering one of the most important business functions of any organization — payroll.

To do that effectively, I'm blessed to work with a group of wonderful people, from staff to members. It's one of the greatest privileges of my life to sit in a meeting room at our offices, stand on the stage at our events or be on a virtual meeting and see so many people who are dedicated and passionate about what they do. It makes my job truly amazing. ■

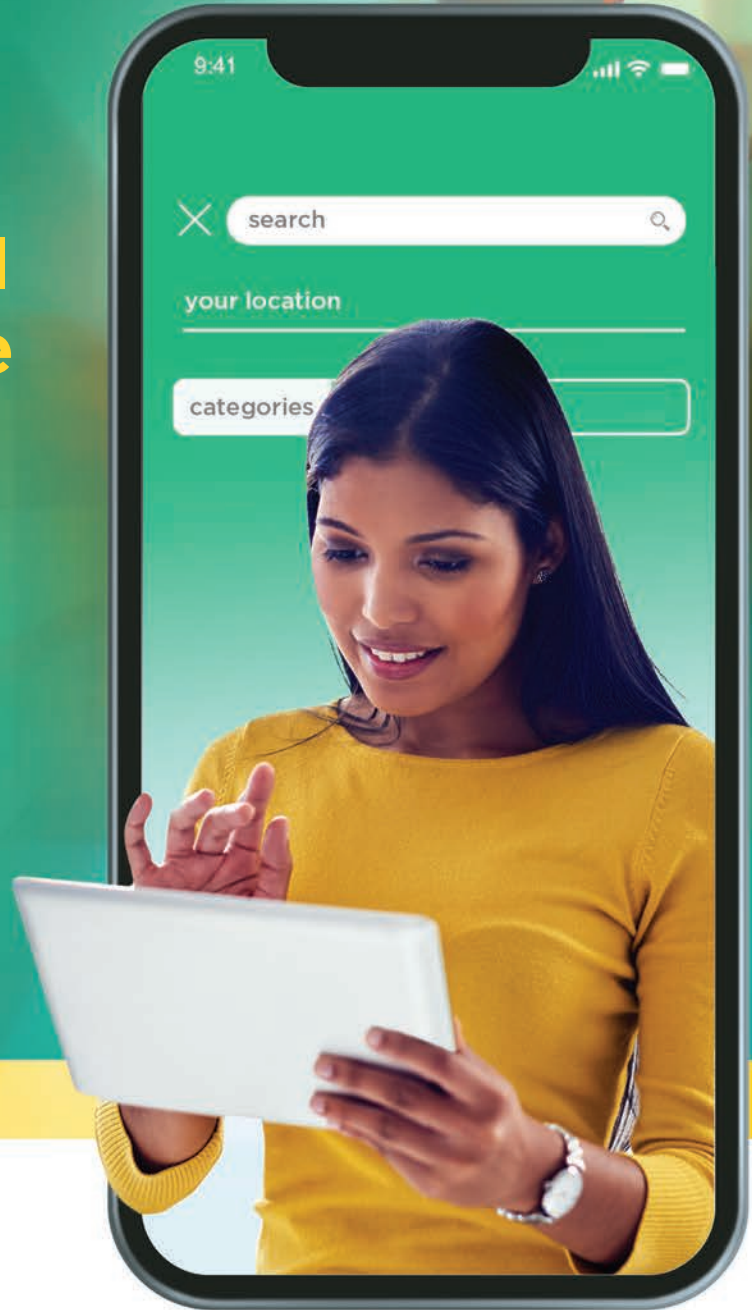


**Peter Tzanetakis**  
*The National Payroll Institute*

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The following are some of the most common questions we received through the National Payroll Institute's *Payroll InfoLine™*

**Q** When an employer is providing a top-up to an employee on legislated leave, how can they determine the amount to pay the employee while ensuring compliance with the plan rules?

**A** There are two types of plans that employers can offer: non-registered and registered supplemental unemployment benefits (SUB) plans.

For non-registered SUB plans for maternity, parental, compassionate care or family caregiving benefits, a SUB report cannot be generated when a claimant is in receipt of maternity, parental, compassionate care or family caregiving benefits. In these situations, the claimant must submit their Employment Insurance (EI) benefit statement(s) to the employer.

A registered SUB plan is required for leaves related to shortage of work, training, illness, injury or quarantine. Employers who have a registered SUB plan can request a system-generated report when they register their SUB plan or by contacting an Employer Contact Centre after registration:



Find an Employer Contact Centre near you.

1. Employers can request the system-generated report by selecting this option in question 8 of their SUB plan registration form.
2. If employers didn't select this option when they registered the SUB plan, they can contact the Employer Contact Centre to request the system-generated report. However, this request will not result in reports being sent retroactively. In these instances, the employer can obtain the information directly from their employees for all past EI payments.

On the Employment Insurance Services in My Service Canada Account site (scan QR code at right), there is information about where employees can find the required EI benefit payment information.



Employees can select "Latest claim" to view the information about their current claim for EI benefits, such as, but not limited to, the start date, benefit rate, types of benefits and number of weeks paid.

If employees submit their reports online or by telephone, they can view report details by selecting "Payment information" and the following information will be presented:





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**E: InfoLine@payroll.ca**

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- ▶ Report Covering Period
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- ▶ Reprocessed Report (YES or NO appears in this column).

**Q** Does the second Canada Pension Plan contribution (CPP2) start in the same pay period in which the first Canada Pension Plan contribution (CPP1) ends?

**A** Yes, the second CPP2 contribution will start in the same pay period in which the CPP1 ends. When an employee reaches the 2024 annual maximum pensionable earnings of \$68,500 in a pay period, the employer will start deducting CPP2 contribution at the rate of four per cent until the employee reaches the Year's Additional Maximum Pensionable Earnings of \$73,200.

For example, if an employee earns \$2,000 in a biweekly pay period and the employee's pensionable earnings reach \$69,200 in the same pay period, the employer will deduct CPP1 on the first \$1300 and CPP2 on the remaining \$700.

**Q** We have employees who request we use their preferred names, which are different than their legal names, on payroll communications. Are we required to use their legal names for payroll purposes?

**A** Employers are required to use an employee's legal name for payroll purposes. This is because payroll records and tax forms must match the information with the government. The requirement is to use the legal name as it appears on the social insurance number (SIN) for government tax forms, T4, RL-1 and ROE, for example.

The name in your payroll system can be an employee's preferred name. However, the preferred names cannot be printed on the payroll-related forms.

The employer should only change the employee's name in their payroll systems once the employee has updated their SIN document to make their preferred name their legal name. The employer should also be able to validate that the SIN document has been updated in such cases.

In particular, the last name on the T4 slip should match the last name on an employee's SIN document because the Canada Revenue Agency (CRA) runs an audit on T4 slips to match the last name—CRA Invalid SIN/Surname Problem Report.

The following is an excerpt from the National Payroll Institute’s Social Insurance Number Payroll Best Practices Guidelines:

#### NICKNAMES/NAME CHANGES/ ONE NAME

For all employment documents (T4, RL-1, ROE, etc.), record the name and SIN exactly as they appear on the SIN card/letter.

An employee may prefer to use a nickname, for example, “Sammy” instead of “Samuel.”

An employer may allow employees to use such nicknames for social purposes, including in the organization’s directory; however, only the legal name as it appears on the SIN card/ letter is acceptable for the production of payroll documents such as the T4 slip.

By law, when the name of a person to whom a SIN has been assigned changes due to marriage or other circumstances, the person must apply to update their SIN record under the new name within 60 days. Once their SIN record has been updated, they will receive a confirmation of SIN letter with their new name. Their previous confirmation of SIN or SIN card/letter is no longer valid and should be destroyed securely. There is no cost to update a SIN following a legal name change made within the previous 60 days.

**Note:** Under the Civil Code of Québec, both spouses retain their respective names in marriage and exercise civil rights under those names. Consequently, if a married woman wants to adopt her spouse’s surname, the Directeur de l’état civil will authorize that change of name only in an exceptional situation.

A lot of immigration papers from certain countries may only have one name on the document and that name will become a family name on the SIN record. The policy states: “If only one name appears on the document(s) presented, it is considered to be a family name.” If the employee can present another ID to prove their identity to the employers, then it should be acceptable. Employers can contact the SIN program for additional information.

According to Service Canada, if you are legally changing your name, you must update your SIN record using this application and the required documents.

## References

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**National Payroll Institute:**  
Social Insurance Number  
Payroll Best Guidelines  
(member login required)



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**Service Canada:** Social  
Insurance Number: Receiving  
and updating your SIN



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**CRA:** Update your CRA  
information: Change your name



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**Directeur de l’état civil:**  
Change of name in Quebec



**Q** Does the employer-paid shortfall of an employee's CPP contributions constitute a taxable benefit to the employee?

**A** Employers are required to make source deductions of CPP contributions and EI premiums from each payment of remuneration. Per subsections 21(2) of the *Canada Pension Plan* and 82(4) of the *Employment Insurance Act*, where the employer fails to make the required source deductions, they become liable for their payment from the time the deductions should have been made.

An advance arrangement between an employer and an employee where the employer covers the employee's CPP contributions and EI premiums, results in a taxable benefit to the employee. This is because the employer is paying the portions of source deductions which are the employee's responsibility.

However, if such an arrangement had not been made, the payment of source deductions by the employer would not give rise to a taxable benefit to the employee. For example, in the case of a terminated employee where the employer discovers an underpayment of CPP contributions (or EI premiums) and decides to pay these to avoid receiving a Pensionable and Insurable Earnings Review (PIER) report at the end of the year, the payment of the CPP contributions and EI premiums not originally withheld by the employer are not attributed to the employee as taxable benefits.

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**Q** We discovered that an employee was over-deducted for registered pension plan contributions in this past pay period. How should we handle this situation?

**A** Under a defined benefit plan where the over-contribution was made in the same tax year, contact the plan administrator to determine how the over-contribution will be removed from the plan to refund the employee.

The plan administrator may advise the employer to do one of the following:

- ▶ Process all regular contributions for the current period but reduce the remittance to the plan by the previous employee and employer contribution that will be refunded; or
- ▶ Receive a refund directly from the plan and refund the employee their portion of the contribution.

The payroll register must be adjusted to correct the employee's year-to-date pension contribution so the reporting on T4 and RL-1 slips does not include the contribution that was refunded.

---

**Q** An employee has requested that their bonus be deposited to their registered retirement savings plan (RRSP). How should the employer handle this request for payroll processing?

**A** This is a voluntary contribution the employee is requesting. The employer must have reasonable grounds to believe that the employee has the personal contribution room available.

Where the amount represents employment income (e.g., bonus pay, vacation payout, pay in lieu of notice), the employer must first deduct the CPP contributions and EI premiums. Only income tax is sheltered with a deposit to their RRSP.

The employer must directly deposit the funds to the employee's RRSP. If this is not an employer-administered plan, you make a cheque payable to:

For Deposit Only. [Financial institute's name]  
to RRSP Account Number XXXX

To accommodate the employee's request to deposit their bonus into their RRSP, the employer should follow these steps:



- ▶ Verify contribution limits and ensure that the employee's RRSP contribution room is sufficient to accommodate the bonus amount.
- ▶ Obtain written authorization from the employee to deposit their bonus into their RRSP. This authorization should include the specific amount to be deposited and the details of the RRSP account.
- ▶ Inform the payroll department of the employee's request and provide the necessary details to process the bonus payment directly into the RRSP. Ensure that this transaction is recorded accurately for tax reporting purposes.
- ▶ Adjust tax withholdings to ensure that the bonus deposited into the RRSP is subject to immediate income tax withholding.
- ▶ Document the transaction and maintain clear records of the transaction, including the employee's written authorization, the amount deposited and the date of the deposit. This documentation is important for both the employer's records and the employee's tax reporting.

- ▶ Notify the employee once the bonus has been successfully deposited into their RRSP. Provide them with any necessary documentation or confirmation from the financial institution holding the RRSP.

For more information, refer to the National Payroll Institute's forms related to RRSPs in the Resources section of the website (scan QR code at right).



**Q** Our business has acquired a new company and we are considered a successor employer. How do we handle the T4 slip reporting?

**A** If your business amalgamates with another, special rules apply. In this case, you as the successor employer can keep the business number (BN) of one of the corporations, or you can apply for a new one. If one of the corporations is non-resident, however, you must apply for a new BN.

Since no new employer exists for CPP and EI purposes, continue deducting normally, considering the deductions and remittances that occurred before the amalgamation. These remittances will be reported under the payroll program account of the successor BN.

If you had previously been granted a reduced employer's EI premium rate, you will need to contact Employment and Social Development Canada to make sure you are still eligible for the reduced rate.

Where your business amalgamates and you are a successor employer, the requirement to file a T4 slip will depend on whether the predecessor's company remittance balance is transferred to the payroll deduction account of the successor company:

► **Balance is moved to the successor's BN:**

If the remittance balance is moved to the successor's payroll deduction account, the predecessor does not file T4 slips for the period leading up to the amalgamation. The successor files the T4 slips for the entire year by the regular due dates.

► **Balance is not moved to the successor's BN:**

If the remittance balance is not moved to the successor's payroll deduction account, the predecessor must file T4 slips for the period up to the day before the amalgamation (within 30 days of the account closure). The successor files the T4 slips from the amalgamation date until the end of the year by the regular due dates.

With an amalgamation, the predecessor corporations do not have to file T4 returns for the period leading up to the amalgamation. The successor corporation files the T4 returns for the entire year.

All employers that request approval for the amalgamation of the corporations involved are to send their request in writing, including a copy of the Certificate of Amalgamation or similar document, to their CRA Tax Centre. ■

## Reference

**CRA:** Employer restructuring / Succession of employers



*“With an amalgamation, the predecessor corporations do not have to file T4 returns for the period leading up to the amalgamation.”*



Introducing

# Mark Betcher, PCP,

2024-25 Chair  
of the National  
Payroll Institute



“My payroll career began on July 2, 1996, and I have been a member of the National Payroll Institute every day of the 28 years since. My mantra throughout those years has been that when opportunity knocks, you should always, always, always listen,” explains Mark Betcher, PCP, who became the National Payroll Institute’s 2024-2025 Chair of the Board of Directors in June. “That’s why I first joined the Winnipeg Branch and eventually became the Branch Chair, why I participated on government relations councils, why I joined the Board, and ultimately, why I’m standing here today.”



Mark's payroll and Institute experience is extensive, and his passion for the field is evident in everything he does. From his initial position with a Canadian grain farmers' cooperative in his hometown of Winnipeg, Manitoba, to his current position as Payroll Manager for Broadstreet Properties Ltd., he has been a driving force in the payroll community.

*DIALOGUE* sat down with him to learn more about him, his focus for the upcoming year as Chair and his vision for the profession.

#### **DIALOGUE: How did you get into payroll?**

**MARK:** While many long-tenured payroll professionals say they “fell” into payroll, I chose it as a career — although I didn't recognize it that way at the time.

I worked a summer job in the personnel office for the Department of National Defense in Manitoba, and later that summer, the position turned full-time. So I went from a full-time university student to a part-time one with a full-time job. With this experience under my belt, I applied for a position as payroll clerk (yes, that was the actual title!) at a national grain company and began my payroll career in 1996.

Each and every change of employer I then made over the next 28 years has been an opportunity for me to reach the next level in my career. A couple of my positions involved the consolidation of payrolls from being processed at separate sites to being processed at one location, which is one of the aspects of my roles that I have enjoyed the most.

Now I'm the Payroll Manager for Broadstreet Properties Ltd., a new position I started in May 2024. I'm responsible for overseeing the organization's payroll and benefits functions, and leading and mentoring team members. I see this role as a new opportunity to use the skills I've developed over my career as well as my chance to mentor other employees in the payroll field.

”

*“I see this role as a new opportunity to use the skills I've developed over my career.”*

Our company head office is located in Campbell River, British Columbia, and that's where the majority of my team are located. I have a smaller team in our Winnipeg office, where I'm located. As I'm new to the company, I am trying to learn as much as I can about our organization's overall business (we're comprised of multiple companies) and build professional relationships across departments.

I'm also constantly reviewing our payroll processes to see how we can do better, whether in our day-to-day operations or in our communications to employees. I'm also focused on having payroll recognized as a strategic partner to the organization.

#### **DIALOGUE: What has your experience with the Institute involved?**

**MARK:** While I joined the Institute in July 1996, it was not until after the 2003 Annual Conference that I started volunteering. At first, I got involved at the local level, with the Winnipeg branch, and progressively increased to instructing professional development seminars, participating on government relations councils, and joining the Board of Directors.

Being a volunteer has given me so much in return, such as attending events across this great country of ours and meeting payroll professionals from coast to coast to coast, and having people to share work experiences with and learn from. The Institute's rebrand in 2022 was another highlight for me. It was an incredibly exciting time to be part of the Board and the profession.



*“I encourage everyone to use their Institute membership to the fullest. It’s so valuable to help you grow in your professional role and career.”*

**DIALOGUE: What are your priorities for your term as Chair?**

**MARK:** In many ways, my primary responsibility and challenge as Chair is to keep going. Keep increasing the value of membership as each leader before me has done. And keep advancing the needs of payroll professionals across Canada. That is a responsibility I embrace and a challenge I am ready for.

In the year ahead, with the help of my fellow members of the Board, hundreds of dedicated volunteers and our hard working team of staff, I’ll be focusing in particular on three priorities:

The first is revitalizing and renewing the volunteer experience by creating new opportunities to contribute, updating the role of branches and councils to meet the needs of members after the pandemic, enhancing communications, and implementing new technology solutions. I know there is an urgent need here, which is why I am committing that within the next 12 months, implementation of this renewal project will be well underway.

As an instructor, the second priority is one that is close to my heart: advancing our education platform. Built on the Payroll Competency Framework, we will work to develop new learning opportunities to help you meet the challenges of tomorrow. And we will begin redevelopment of our designation curriculum to ensure the Payroll Compliance Professional (PCP) and Payroll Leadership Professional (PLP) continue to represent the best of the best in payroll, long past my term as Chair.

And last, but certainly not least, we will continue to advise the government on its ePayroll journey, advocating all along the way for the interests of members. Imagine, as a payroll professional, not being as stressed in January and February!

This transformative initiative is one we cannot afford to back away from.

**DIALOGUE: What are the most worthwhile career investments you’ve made?**

**MARK:** Having my designation is one of the best investments I ever made. I know I wouldn’t be in the position I am today without having received my designation.

Volunteering with the Institute is also high on my list. Fortunately, my employers over the years have recognized the value of this involvement and what it allows me to bring back to my workplace and the teams I lead. Volunteering has also opened up so many new opportunities and connections for me personally and professionally, and I have made so many friends across Canada and beyond.

**DIALOGUE: What advice would you give fellow payroll professionals?**

**MARK:** I encourage everyone to use their Institute membership to the fullest. It’s so valuable to help you grow in your professional role and career.

Also, never stop learning and challenging yourself. If you don’t try something you will never know if you would have succeeded or not. I was terrified of becoming a professional development instructor, but after more than a decade, I know it was one of the best things I could have done.

Finally, if you have a passion for payroll, let everyone see it. Since I entered payroll, I have been proud to both witness and contribute to so much positive change in our profession, and it comes from our shared passion. Payroll is a profession of highly trained experts. We are at the heart of business, essential to employee engagement and the success of every employer in Canada. ■



# Presenting the 2024-25 Board of Directors

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# national payroll party



## National Payroll Week 2024: The Story Behind the national payroll party

*By Erin Griffin, Manager of Public Relations, National Payroll Institute*

National Payroll Week is something the payroll community looks forward to every year.

For the past two years, in the lead up to National Payroll Week, the National Payroll Institute focused on Portraits of Payroll, which highlighted 70 members from coast to coast, pulling back the curtain on payroll, and spotlighting the passionate and dedicated professionals who are members of the Institute.

As the Institute began planning for 2024, we knew it was time for something different. It was time to turn our efforts outwards, to the public. It was time to rally together in support of payroll. It was time to raise our voices collectively to celebrate all that payroll is and does for every single working Canadian.

That started by better understanding Canadians' attitudes about the role of payroll. Together with Angus Reid, the Institute developed a survey to ask some of the most basic questions about

Canadians' dependency and understanding of payroll. The survey showed that 75 per cent of Canadians cite their paycheques as their main motivation for going to work every day.

Payroll quite literally keeps the economy moving, yet payroll professionals are not getting the recognition they deserve for the work they do. With that in mind, the **national payroll party** was born.

You might be wondering, “What is the **national payroll party?**” Well, it's not a political party — it's a movement. But much like a political party, it's meant to inspire change and unite Canadians on the path to a common goal: recognizing the work of payroll professionals.

This movement, all in the lead up to National Payroll Week, is a celebration. We're looking to inspire excitement and energy when it comes to payroll. We want this to feel like a real party. So there were some steps that needed to take place.

### Step 1: Identify the Party Starter

It became clear that the **national payroll party** needed an official party starter, so we turned to our members to ask, “What animal best represents the payroll profession?”

A vote of the membership told us overwhelmingly that the wise, studious and always-composed owl was the clear winner. So we got to work designing the perfect payroll party starter, Acroo the Owl.





## Step 2: Select the Correspondents

Next, we needed someone to lead the conversation about payroll with Canadians. Someone with the sense of fun, energy and notoriety to appeal to audiences of all ages. Brittlestar, a.k.a Stewart Reynolds, and his son Gregor Reynolds were the perfect fit.

Stewart is no stranger to creating content that is hyper-Canadian and tongue and cheek, while Gregor brings high energy and is bilingual. Both were eager to bring the payroll party to the nation!



## Step 3: Plan the Tour

We needed to decide where our party was headed. We did some research and scoped out the party trail. The plan was ambitious, but we realized we could hit all of the biggest parties in Canada throughout the summer, one after another.

So it was decided. We would head to:

- **Ottawa, ON** – Canada Day
- **Montreal, QC** – Montréal Cirque Festival
- **Calgary, AB** – Calgary Stampede
- **Winnipeg, MB** – Winnipeg Folk Festival
- **Vancouver, BC** – Honda's Celebration of Light firework festival
- **Fredericton, NB** – New Brunswick Highland Games Festival
- **Charlottetown, PE** – (no festival, but we'd bring the party!)
- **Halifax, NS** – Buskerfest

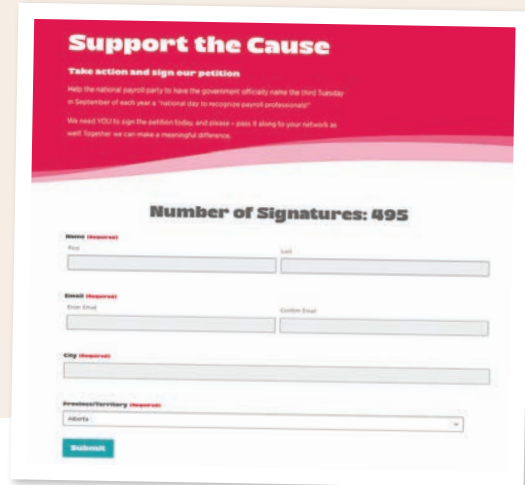


## Step 4: Take Action

The **national payroll party** isn't all fun and games. It's also about taking action to ensure that payroll professionals get the recognition they have earned. That's why, while the payroll community celebrates National Payroll Week each year, we feel strongly that a day of recognition for the work that payroll professionals do is not just a nicety — it's a necessity!

It became apparent that we needed to rally support for this, and make an official ask to elected officials to formally recognize a day for payroll professionals each year. So, as we partied from coast to coast to coast, we asked Canadians to show their support by signing a petition to present to the powers that be.

With Canada's help, we're hopeful we can reach our goal of making a "National Day to Recognize Payroll Professionals" a reality.



The image shows a digital petition form titled "Support the Cause". The header is red with white text. Below the title, there is a sub-header "Take action and sign our petition" and a paragraph of text explaining the goal: "Help the national payroll party to have the government officially name the third Tuesday in September of each year a 'national day to recognize payroll professionals!'". A second paragraph says "We need YOU to sign the petition today, and please - pass it along to your network as well! Together we can make a meaningful difference." Below this, a green bar displays "Number of Signatures: 495". The form includes fields for Name (with a red asterisk), First, Last, Email (with a red asterisk), Enter Email, Confirm Email, City (with a red asterisk), and Province/Territory (with a red asterisk). A dropdown menu is visible for the Province/Territory field, and a blue "Submit" button is at the bottom.

## Step 5: Celebrate National Payroll Week

We couldn't cap off the tour without hosting some exciting National Payroll Week parties of our own!

Throughout the week of September 16-20, the National Payroll Institute will be hosting rallies in a city near YOU. These events will be daytime celebrations with a delectable lunch, inspiring keynote speaker, and lots of ways to celebrate and connect with your payroll community.

We'll also be recognizing our 2023-2024 graduates during these celebrations because there's no better way to celebrate their accomplishments than during payroll's biggest week of the year. For those who can't make an in-person event, you can join us online on September 19 for our virtual celebration.

Remember, National Payroll Week is for you, so we hope you'll join us! Raise your voice by signing the petition. Engage with your community by attending a National Payroll Week event. Support the **national payroll party** by proudly displaying your party swag (included with this issue of *DIALOGUE*) and sharing our videos with your network.



Payroll is truly at the heart of business, and payroll professionals deserve to be celebrated. Let's make our voices heard and rally together to make this National Payroll Week one to remember! ■



The Path Forward

# *for the Payroll Designations*



**Over 17,000** — that’s how many payroll professionals now hold a designation from the National Payroll Institute. Proof that we’ve moved from a job that people “fall into” to one that people actively choose as a career.

Whether you are starting out with the Payroll Compliance Professional (PCP) or Professionnel de la paie du Québec (PPQ), or you are moving into a more senior or managerial position with the Payroll Leadership Professional (PLP), you are taking control of your future and contributing to the economic success of your community.

Payroll professionals play an important role in both their organizations and the Canadian economy. Employers are eager to hire and promote qualified accounting, finance and business systems professionals, and holding a designation remains a strategic differentiator in those decisions. Employers see the Institute's designations as the gold standard for payroll expertise, and value the solid mix of up-to-date and relevant technical and soft skills designated professionals possess.

Steven Van Alstine, Vice President of Professional Standards & Education at the Institute, has a long history with the designation programs. He joined the Institute almost three decades ago and has been overseeing the programs since 2010. *DIALOGUE* spoke with him about what makes the designations unique, how they've evolved and where they're going.

**DIALOGUE: How did the designation programs start and how have they changed over the years?**

**STEVEN:** As an organization, we have known the critical nature of payroll since the beginning. Providing accurate information and education, and

being a representative voice to government was why we were founded in 1978. And while payroll professionals eagerly attended the seminars and looked to us for guidance, we knew that to really make an impact, we needed to also reach employers and continue to raise the professional bar.

In the late 1980s, we launched the first iteration of our designations. These designations demonstrated that processing payroll was more than pushing a button — they brought the unique knowledge and skills of a payroll professional to the forefront. A designation validated a member's skills and capabilities, as well as their commitment to ongoing professional development and excellence.

Over the years, through research and responding to the evolving nature of the role we updated our curriculum and courses to reflect the evolving nature of payroll, even changing the configuration and names of the designations in 2004 to better reflect the professionalism payroll requires. We introduced a Quebec-specific designation in 2016 to provide a more specific credential for professionals working in that jurisdiction given its unique nature.

We saw how designated payroll professionals were exemplifying professionalism in their careers, and through their hard work and dedication, they were setting new standards of excellence. They were proving that payroll is truly integral to the success of every employer in Canada. Thanks to them, business leaders were taking notice.

That's why, to better reflect and symbolize all that our designated professionals have done and continue



*“We always have our members at the heart of everything we do. We want them to succeed and realize their potential, and we know our designation programs support that.”*

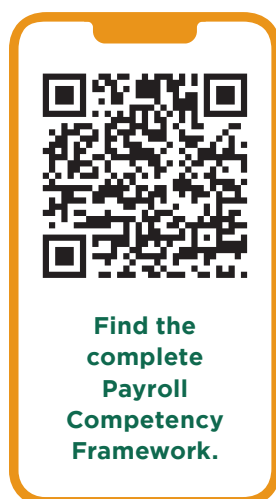
to do for businesses, workers and the entire payroll community, we renamed our designations again in 2023 to the ones you know today.

Payroll Standards Canada, a self-regulating body to oversee the designations, was created to ensure those who hold those designations are meeting high standards for education and ongoing professionalism.

### **DIALOGUE: How does the new Payroll Competency Framework play in?**

**STEVEN:** The Competency Framework is the foundation on which our designations rest. Current designation holders can use it to validate their skills and articulate their value, while future designation holders can look to it to understand their strengths, along with the knowledge and skill gaps they need to work on as they go through the designation programs. It also helps employers better understand the value of our designation programs when it comes to preparing payroll professionals for the business needs of today and the future.

As we update our professional development and designation curriculum, we'll be integrating language from the competency framework to make the link between the learning outcomes and the targeted payroll competencies more explicit. We'll also be creating new resources and courses to bridge and support the progression from the PCP to the PLP designation.



### **DIALOGUE: What do you see in the future for the designation programs?**

**STEVEN:** We're extremely proud of our designation programs and our designated members. We know from payroll leaders in our membership, the organizations and recruitment firms we work with, and businesses across the country that our payroll designations are prized.

As we continue to raise the profile of the payroll profession and have payroll's voice heard at more strategic levels, we'll continue to update our curriculum while adding more resources to help our members take on new challenges and opportunities. This may mean curriculum being changed or introduced in the PLP program, in particular.

We always have our members at the heart of everything we do. We want them to succeed and realize their potential, and we know our designation programs support that. Payroll is essential to the success of every organization, so everything we do to promote payroll excellence and make payroll professionals the "go to" people for help and guidance will benefit all Canadians. ■

### **Congratulations to our New Graduates!**

Over 1,000 payroll professionals deserve our applause for earning the PCP, PPQ or PLP designation over the past year. These graduates join a community made up of tens of thousands of designated members who have dedicated themselves to professional excellence.

Designation benefits not only the individual but also the organization. In addition to having current legislative compliance knowledge, sharpened skills and new perspectives, PCPs, PPQs and PLPs positively influence their fellow employees and the culture. Congratulations!



## The National Payroll Institute's JobConnect™: Bringing the best jobs & the best candidates together

### Employers

#### *Post jobs to an active payroll community*

- Low posting fees – the Institute has competitive rates compared to other job sites
- Reach certified candidates – fill your positions with qualified Payroll Compliance Practitioners or Certified Payroll Managers
- Over 11,000 resumes available

### Job Seekers

#### *Apply for exclusive jobs and post your resume*

- Employers post here first to reach certified candidates
- Upload and store multiple resumes
- No fees to access JobConnect™ for Institute members
- Job Alert Tool will send job postings right to your inbox

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Visit today and see why the National Payroll Institute's JobConnect™ is the authoritative career resource for the Canadian payroll profession. Now in its third decade of operation, it has connected thousands of people to payroll jobs.



# *Portraits of Payroll:*

## **Dianne Hayashi**



Dianne Hayashi grew up in the hustle and bustle of the city. Born and raised in Toronto, she began taking a hospitality and tourism program with Centennial College in the early 1990s before deciding to head out west to Lake Louise for some summer work experience with Fairmont Hotels.

While it was a completely different lifestyle than Dianne was used to, something about the mountains spoke to her: the beauty, the community. She immediately felt at home. Following eight months in Lake Louise, she returned to Ontario to continue her education. After completing her program, she promptly packed her bags again for the summer, this time heading to Banff — the town she's called home ever since.

"I've basically lived here now for over 30 years," she laughs. "Both of my sons were born here, which was very exciting. To be able to say they're born and raised — true Banff locals."

While Dianne knew that she wanted to make Banff home, she was less sure about her career path. Since joining the Fairmont Banff Springs, she has worked in various positions throughout the hotel, starting off in food and beverage and eventually landing in the accounting department. She started as an administrative assistant before moving into accounting and eventually payroll, where she has been for the past two years.

"There was a lot of learning," she says of the transition to payroll. "But it's been great. It really keeps the mind going. You're always learning new things and developing new skills."

Dianne works closely with colleagues in the Talent and Culture department to ensure payroll practices keep employees engaged and the organization compliant.

To ensure she's staying on top of the latest payroll trends and skills, Dianne is currently pursuing her Payroll Compliance Professional (PCP) designation. When asked why she decided to pursue her designation, she simply says that to her, it was a necessity.

"Being able to learn the basics and then layer my experience on top has been really valuable," she says. "Payroll is a very complex job. To be able to say, 'I have that knowledge, I've had that training' is very important to me."

For anyone just starting in payroll, she recommends that they explore all resources available to them and do what they can to stay current.

"The most challenging part of working in payroll is making sure you've got all of the information," she says. "There's always a lot of new information coming through, and a lot to stay on top of if you want to remain compliant."

As a relatively new payroll professional herself, she finds value in her membership, being able to reference the various resources online or chat with the Payroll InfoLine if she is unsure about how to handle any situation.

However, she's found it all to be very worthwhile. It's very clear that Dianne loves her job and loves working for the Fairmont.

"I love paying everybody," she says. "It's a good feeling. As a payroll professional, you make sure people get their money. I just feel like it's a very important job — truthfully, the most important role in an organization. I feel like a really critical member of the team."

She also attributes her joy in her work to the constant energy of a luxury hotel brand.

"There is always something going on, there are always new people to meet, there's always something exciting happening," she says. "And it has its perks too," she laughs. She jokes that her sons have pretty high standards when it comes to their travel accommodations.

While Dianne and her family do enjoy occasional travel to visit family or attend sporting events, she says there's really no place like home. She enjoys the familiarity of Banff and her usual surroundings.

In her spare time, she likes to take in all that Banff and the Rockies have to offer, going camping or hiking when she's feeling up to it. She also likes to get involved in the community by volunteering to support local events happening in the area. At home, she enjoys sci-fi films, origami and spending time with her family.

They say home is where the heart is, and Dianne has definitely put her heart and soul into the community of Banff and is making her value and dedication known in the payroll community as well. ■



# SOCIABLE!

## A Recap of the National Payroll Institute's 2024 Annual Conference

*By Erin Griffin, Manager of Public Relations, National Payroll Institute*

It never fails. When the payroll community comes together in full force, it makes its presence known. That was certainly the case with the Institute's 2024 Annual Conference in beautiful Halifax, Nova Scotia, from June 19 to 21.

Nearly 1,000 attendees rolled into downtown Halifax for the event, making this the **biggest conference turnout in the Institute's history!**



*Our Early Risers club ready to get some exercise and explore Halifax*

The conference's theme this year was LEVEL UP — and the payroll profession took that to heart. They took part in 47 education sessions across eight education tracks, engaged in invigorating conversations with sponsors, and added their voices to roundtables and panel discussions. The energy throughout the conference centre was palpable!

# LEVEL UP



*President Peter Tzanetakis kicking things off with opening remarks*



*Facilitated panel discussions with industry leaders*



*Getting the perfect professional headshot, sponsored by UKG*



*Canada Revenue Agency update*



*Welcoming the 2024-25 Board of Directors at the Annual General Meeting*



Attendees also heard from two inspiring keynote speakers, Canadian entrepreneur and TV personality Arlene Dickinson; and renowned author, speaker and workplace happiness expert Jennifer Moss.



Diamond sponsors ADP with keynote speaker Arlene Dickinson (far left)



Sociable by the Sea Fun Night sponsored by



Attendees enjoying the photo booth at Fun Night

The Fun Night celebration was themed “Sociable by the Sea” — a kitchen party-inspired celebration of all things Maritimes. Guests were up and dancing late into the evening. It was truly an experience to remember.



**In 2025, the Institute will be bringing the festivities to Calgary, Alberta, from June 4 to 6. Plan to join us for another unforgettable conference with your payroll community!**



# 2024 Award Winners

The National Payroll Institute was pleased to recognize payroll excellence at the conference with the 2024 awards. These individuals have demonstrated unparalleled leadership, service and commitment to our profession and community, and deserve our applause. Congratulations!



## Diana Ferguson Founder Lifetime Achievement Award

This award recognizes outstanding contribution by individuals to the advancement of the mission, objectives and values of the National Payroll Institute. This is one of the highest honours members can receive.



**Sandra Morrison, PLP, F.NPI, CPHR, SHRM-SCP**, has played a pivotal role in the National Payroll Institute's growth for over two decades. From Subject Matter Expert to Chair of the Board, her commitment to payroll has been steadfast. As Chair, she championed the strategic renewal of the Institute, guiding it with the vision to be THE leader for the payroll profession in Canada. Her expertise has also been crucial across numerous task forces, highlighting her comprehensive knowledge and dedication. Sandra's leadership and strategic thinking have not only shaped the profession but also set a high standard for the future.



**Norma Dubé, PLP, F.NPI**, began with the Institute in the 1980s, and her passion and dedication have benefitted payroll professionals across Canada ever since. Her work in the strategic redevelopment of the professional designation programs and her contributions to the Board led to the creation of what are now cornerstone designations for over 17,000 payroll professionals. Norma was a respected speaker, instructor and active participant in government relations councils. Her ability to forge strong relationships was unmatched, connecting the Institute with global partners and laying a foundation that continues to support the payroll profession worldwide.



## Fellow of the National Payroll Institute

The Fellow of the National Payroll Institute Award recognizes distinguished payroll professionals who have devoted their careers to not just excelling in their field but elevating the profession itself.



**Kim Lapierre, PLP**, has dedicated nearly four decades to advancing the payroll profession and enhancing the strategic impact of payroll within organizations. His influence spans thought leadership, advocacy and mentorship, each contributing profoundly to the community. Kim's insights into payroll trends and compliance have guided practitioners and policymakers alike, and his dedication to ePayroll initiatives and advocacy exemplify his role as a thought leader and changemaker. In addition, Kim's role as a mentor has been invaluable. His diplomatic approach and mindful advocacy have contributed to the success of many payroll professionals.

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**Lynne Harkness, PLP, CHRL**, has been with the Institute for over three decades, a tenure marked by dedicated service and a profound commitment to advancing the profession. Since joining the Peel Branch in 1998, Lynne has been at the forefront of numerous projects, co-chairing a National Conference, leading the Peel Branch and serving on the national Board. She has contributed her expertise to the professional designation programs, and her charismatic presence as Master of Ceremonies has elevated many of our events. Lynne's recent work on the Nominations Committee and the EDI Task Force showcases her ongoing commitment to excellence and inclusivity within the Institute.



## The Patrick Culhane Special Contributor Award

This award recognizes an individual or organization that has made a profound contribution to the payroll profession.



**Lynne Yryku** is the managing editor of *DIALOGUE*, where she masterfully communicates the core values, missions and strategic directions of the Institute to its members, enhancing their understanding and engagement. Her dedication to capturing the essence of the Institute's vision has been instrumental in raising the profile of payroll professionals as vital strategic partners to senior leaders. For over 15 years, Lynne's extensive service to the Institute and her strategic influence beyond her editorial duties have demonstrated her commitment to both the organization and the broader payroll community.

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**Anne Théa Vuillemin** has been an instrumental force behind the scenes at the Institute for nearly three decades, meticulously translating our payroll education content into French. Her role has been crucial in ensuring that the intricate vernacular of the profession is accurately and effectively conveyed to French-speaking members. Her work is celebrated for its precision and deep understanding of the Quebec audience, enhancing the relevance and accessibility of the Institute's offerings. As Anne Théa enters retirement, her legacy will continue to influence the profession for years to come. ■





## Short-term Disability Contracts and the Premium Reduction Program

*By Sheila Burns, Director of Health and Disability Policy, Canadian Life and Health Insurance Association*

Employers providing their employees with a short-term disability plan may be entitled to a reduction of their Employment Insurance (EI) premiums if their plan meets certain requirements. This is known as the Premium Reduction Program (PRP).

*“It is the employer’s responsibility to submit STD contract wording to Service Canada for review within 30 days every time a change is made.”*

The basic requirements are that the plan must:

- ▶ provide at least 15 weeks of benefits for short-term disability;
- ▶ match or exceed the level of benefits provided under EI;
- ▶ pay benefit to employees within eight days of illness or injury (the elimination period cannot exceed 7 consecutive days);
- ▶ be accessible to employees within three months of hiring; and
- ▶ cover employees on a 24-hour-a-day basis.

But how can an employer be sure they meet these criteria to qualify for the PRP?

### Standard Wording

Most group insurance contracts start out with standard wording. Insurers can submit their contract wording to Service Canada to receive feedback as to whether it is compliant with the PRP criteria.

If employers select the standard wording with no amendments, they can advise Service Canada of this when submitting their application for the PRP. However, it’s important to know that any changes made to the contract wording will result in a full review by Service Canada. Even a slight change of one word could make a difference and result in the PRP application being denied.

For instance, an STD plan may contain limitations and exclusions as long as they are included in the list of acceptable limitations noted in Annex 1 of the EI Premium Reduction Guide. (Find Annex 1 by scanning the QR code at right.)



As an example, this list notes that it is acceptable that benefits are not paid to an employee who has plastic surgery solely for cosmetic purposes, except where attributable to illness or injury. If the STD contract makes a small change to

the wording to say “elective surgery” instead of “surgery solely for cosmetic purposes,” it would not be considered the same and could result in that contract becoming ineligible for the PRP.

Common changes made to an STD contract that could impact the eligibility for the PRP include the number of days in an elimination period, the duration of the benefit period and other plan design features.

### Important Considerations

It is the employer’s responsibility to submit STD contract wording to Service Canada for review within 30 days every time a change is made. If the insurer makes a change to the contract wording for all customers, they may have the wording reviewed to ensure it will be compliant with the PRP requirements, but each employer will still need to submit their amended contract for review.

When applying for the PRP, an employer must submit a copy of any collective agreements. Although the STD contract may meet the PRP requirements, there could be wording in the collective agreement that impacts the application.

If an employer is advised that their STD contract doesn’t meet all the requirements to be eligible for the PRP, the insurer will help them make any necessary changes, but the insurer will not be able to communicate with Service Canada on their behalf, unless written consent is provided.

### Working Together

The Canadian Life and Health Insurance Association (CLHIA), a not-for-profit organization that represents 99 per cent of Canada’s life and health insurance companies, works closely with Service Canada to discuss potential changes to the PRP. It helps its members understand how these changes could impact them as insurers, and their clients — employers across Canada. ■

# The Value of Excel

## for Payroll Professionals

*By Stéphane L'Archevêque,  
President, SLV Expert*



Much water has flowed under the bridge since Dan Bricklin, a Harvard student, created the first spreadsheet in 1978, marketed as VisiCalc. He was closely followed by none other than Bill Gates in 1982 with Multiplan, which was a commercial failure. However, the rest of the story is well known — 42 years later, Microsoft's Excel remains the most popular spreadsheet program.

For payroll professionals, a core competency of excellence is leveraging technology. While there are several options to process payroll, Excel remains a powerful and cost-effective tool. It also integrates with other software, such as human resources management and accounting systems. Mastering its features enables you to work more efficiently, enhance accuracy and contribute to organizational success.



## The Evolution of the Simple Spreadsheet

Let's begin by clarifying that we're no longer talking about a simple spreadsheet, but rather, an integrated system that encompasses a plethora of possibilities.

Professionals who achieve the best results use spreadsheets as an integrated system rather than just a simple spreadsheet. For example:

- ▶ The savvy user who has taken the time to efficiently organize payroll-related data beforehand, whether downloaded or inputted, stores this data in a table with named fields. This practice makes it easier to create more dynamic and precise reports.
- ▶ While creating pivot tables is easy to accomplish, successful managers benefit from further customizing the display options so the synthesized data perfectly meets their needs.

### Where to Start?

The spreadsheet developed by Microsoft was designed for use and development according to specific rules. Users who understand the rules can intuitively enhance their mastery of the software and the possibilities available.

The Excel structure is composed of many functionalities that can be found under:

- ▶ **Ribbons:** Each of the ribbons regroup functionalities by family and type, for example, Formulas, Page Layout, Insert, etc. There are some specific ribbons that only appear when you create an object or a chart so that you can modify that object.

- ▶ **Context menus:** When you right-click on different element in Excel (for example, a cell, a column or a row), a context menu appears. These context menus give you access to the most commonly used commands, which is sometimes faster than using the ribbon.
- ▶ **Formulas and functions:** Excel offers numerous formulas and built-in functions that help you automate complex calculations and validate data. Predefined formulas or functions like SUMIFS, COUNTIFS, and the many functions under Date & Time and Lookup & Reference categories, can be used to calculate total compensation, perform conditional calculations and more.
- ▶ **Graphical elements:** Charts are a good way to visualize your data to spot trends, patterns and discrepancies. Intermediate users can create pivot charts from pivot tables, which helps you quickly analyze and summarize more extensive datasets. These insights are critical for payroll professionals to accurately monitor expenses and labour costs.

### Improving Knowledge and Skills

Technology will continue to evolve at an accelerating pace. This means not only more frequent updates for connected software, but also the addition of increasingly powerful features. In addition, payroll is seeing a significant increase in the amount and complexity of data to handle.

Payroll professionals must keep up. Plan to invest time now and in the future in improving your knowledge and skills, so you can ensure data integrity and accurate results for your employees and organizations. ■

### Looking for More Learning on Excel?

The National Payroll Institute offers four Excel training seminars specifically developed for payroll professionals. These seminars, mainly consisting of practical exercises, have been updated in recent months to reflect new functions and the integration of artificial intelligence. Visit [www.payroll.ca](http://www.payroll.ca) for upcoming training dates.

*Stéphane L'Archevêque is President and Founder of SLV Expert, a Canadian firm specializing in Microsoft technologies and partner of the National Payroll Institute. Find out more at [www.slvexpert.ca](http://www.slvexpert.ca).*

# Honour Roll

The National Payroll Institute wishes to recognize and congratulate the professionals who recently achieved the designations of Payroll Leadership Professional (PLP), Payroll Compliance Professional (PCP) and Professionnel de la paie du Québec (PPQ).



Nicco Amisano, BC  
Lauren Angus, ON  
Kyung Jung Baek, BC  
Gaylyn Buchinski, AB  
Lisa Byman, MB  
Shaminder Kaur Chahil, ON  
Min Chen, ON  
Andrew De Luca, QC  
Baraa Elbaf, ON  
Maria A Garcia Osorio, ON  
Leena Gupta, ON  
Allison Hill, SK  
Nancy Kerr, ON  
Ashley Lilly, AB

Juvelyn Lucena, ON  
Yulia Malyotkina, ON  
Michelle Mannara, AB  
Jason Morby, ON  
Gandhimathi Muthuvel, ON  
Pricilla Naraidoo, MB  
Mohammad Bilal  
Noormahamud, ON  
Esther Oni, ON  
Michelle Paquette, BC  
Cheryl Parie, AB  
Chirag Patel, MB  
Stacey Phillips, ON  
Maria Pratiwi, ON

Sean Rajesh, BC  
Kelvin John Ramos, ON  
Krystle Reid, AB  
Khushbu Salvi, ON  
Amanda Sinclair, AB  
Sylvester Sirvel, ON  
Patricia Teske, ON  
Michael Teves, BC  
Alison Tommasi, BC  
Jacqueline Van Beynen, ON  
Kiley Van-Eck, MB  
Chunnan Zhang, ON  
Zhong Zheng, ON



Sonika Abhyankar, ON  
Aline Afora, QC  
Reaz Ahmed, AB  
Ayman Ahmed, AB  
Nabil Akhtar, ON  
Elizabeth Akinro, MB  
Cherry Aldama, BC  
Dheeraj Arora, BC  
Olubola Ayodele, BC  
Ruchi Baldi, AB  
Mercedes Bangari, ON  
Gabriel Barbu, ON  
Valentina Bashkatova, QC  
Karine Beauparlant, ON  
Angelina Benedicto, ON  
Bridget Benjamin, AB  
Cécile Brémont Billy, QC  
Diomede Burihabwa, MB  
HeeYoung Byeon, ON  
Jackielynn Cabrera, MB  
Caroline Campbell, BC  
Leidy Carrillo, AB  
Marcos Carvalho Filho, ON

Olga Yvette Castaneda, ON  
King Yin Chan, BC  
Shuk Kam Chan, ON  
Emilie Chevalier-Jones, QC  
Daisy Chong, BC  
Catherine Chua, BC  
Nancy Chukwu, SK  
Michelle Clément, QC  
Angela Congdon, SK  
Margaret Connolly, AB  
Leigh Coughlin, ON  
Michelle Cox, ON  
Mireille Dauphinais, QC  
Denika De La Bastide, BC  
Karen Deroca Dizon, BC  
Jass Dhillon, AB  
Miosotis Di Matteo, ON  
Ghofran Ed-dari, ON  
Alissar El-Jamal, QC  
Sarah Elliott, ON  
Dana Erickson, BC  
Sahar Fallouh, AB  
Nicole Fifield, NL

Charlene Flynn, NL  
Angela Fontaine, BC  
Alice Fox, MB  
Gabriel Gagne, QC  
Louise Gallant, NS  
Erika Gallo Munoz, QC  
Veronique Garneau, ON  
Cynthia Giustini, QC  
Nichole Goldschmidt, AB  
Jackleen Greece, ON  
Caroline Gruffy, QC  
Kelsie Halliday, NL  
Harpreet Harpreet, ON  
Son Ngan Ho, ON  
Janel Hunter, ON  
Raffinee Ira Ignacio, BC  
Cheyenne Imrie, BC  
Kathryn Irwin, ON  
Ahmad Istanbouli, ON  
Carolyne Jacques, QC  
Tahmina Jahan, AB  
Holly James, ON  
Lorri Jameson, ON



Jessica Jeffery, ON  
Marie Alexis Juliano, ON  
Mehak Kapoor, ON  
Supreet Kaur, AB  
Harpreet Kaur, AB  
Sukhvinder Kaur, BC  
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